In a prosecution for its violation this statute was upheld (COLLINS, J., dissenting), as not being in violation of the 14th Amendment to the United States Constitution. *People* v. *Crane,* (N. Y. 1915) 108 N. E. 427.

The prevailing opinion by Mr. Justice CARDOZO proceeds upon the ground that the public property of the state belongs to the people thereof, and in making disposition thereof it may prefer its own citizens; that it is a matter of the welfare of the people, and aliens may be discriminated against as in other cases of the disposition of public property for the benefit of the people directly, taking the view that the payment of the wages is a benefit. The court relies upon *McCready* v. *Va.,* 94 U. S. 138; *Geer* v. *Connecticut,* 161 U. S. 519; *Petione* v. *Pa., 232* U. S. 138; *Mining Co.* v. *Lee,* 21 Colo. 260; *Blyth* v. *Hinksley,* 180 U. S. 333; these cases holding that the state may reserve to its citizens only, the right to plant oysters in public water, to enjoy its game, the benefit of its charitable institutions, the distribution of public lands, and the right to hold and inherit land The case of *Atkin* v. *Kansas,* 191 U. S. 207, is relied upon to rebut the argument that even though it may prefer its citizens to aliens in its own contracts it cannot thus limit the contracting power of the contractor hired by it. This case certainly is sufficient answer to any such contention. Mr. Chief Justice BARTLETT, in a concurring opinion, takes the position that the state, as a contractor, stands upon the same footing as any other contractor, and may prescribe the terms upon which it will contract with others, and that it is no more of a denial of "due process" or "equal protection of the law" for it to discriminate against aliens than a like contract between individuals would be. His chief reliance is upon *Ellis* v. *U. S.* 206 U. S. 246, and New York decisions in accord therewith. Mr Justice SEABURY, also concurring, places the decision upon the police power of the state, saying that this statute has such a reasonable relation to the public welfare as to authorize its enactment by the legislature, and that the 14th Amendment does not in any way interfere with the police power. *Bartemeyer* v. *Iowa,* 18 Wall. 129. All of the above positions are doubtless correct and are sustained by the authority cited. So that, regardless of one's feelings as to the propriety of the legislation, which cannot enter into a determination of the constitutional question (*McLean* v. *Ark.,* 211 U. S. 539), it is certainly not opposed to any constitutional restriction.

CONSTITUTIONAL LAW.—EXPORT DUTIES.—Actions were brought to recover back the amount of stamp taxes upon charter-parties, which were exclusively for the carriage of cargo from ports of the United States to foreign ports, and upon policies insuring certain exports against marine risks, under the War Revenue Act of 1898, upon the ground that the imposition of such taxes was in violation of the Constitution of the United States, which provides: "No tax or duty shall be laid on articles exported from any state." It was *held* in both cases that the taxes were invalid and recoverable. *United States* v. *Hvoslef & Walsh, survivors of William Bennett,* 35 Sup. Ct. 459, *Thames & Mersey Marine Insurance Co.* v. *United States,* 35 Sup. Ct. 496.

The above Constitutional prohibition requires more than mere exemption from taxes and duties which are laid specifically upon the goods themselves. *New Cuba Mail S. S. Co.* v. *United States,* 125 Fed. 320. In *Fairbank* v. *United States,* 181 U. S. 283, the court said: "The purpose of the restriction is that exportation, all exportation, shall be free from national burden." Granted that a tax on exportation is invalid, were these such taxes? The tax on charter-parties is a tax on the contract of carriage, for a charter-party is a covenant to carry, *Leary* v. *United States,* 14 Wall. 607. A tax upon the contract of exportation is clearly a tax upon exportation within the same principles that a tax on export bills of lading is a tax on exports, *Fairbank* v. *United States,* supra, and hence is invalid. Was the tax on policies of marine insurance for certain exports also such a tax? The business of insurance is generally not regarded as commerce. But granting this, is not a policy of insurance against marine risks during the voyage to foreign ports so vitally connected with exporting that a tax on such policies amounts to a tax on exportation? The business of exporting requires appropriate provision for indemnity against marine risks, and such insurance is a integral part of the exportation. A tax on policies raises the rate of insurance and so amounts to a tax upon the exportation. The decisions in the principal cases are in harmony with preceding ones, but go a step further in holding that the United States cannot tax charter-parties or policies of marine insurance for foreign exportation.

CONSTITUTIONAL LAW.—IMPRISONMENT FOR DEBT.—FINES.—Defendant company was indicted for violation of a statute making it a misdemeanor, punishable by fine, for any corporation operating a supply store in connection with its business not to pay in cash to its employes, at stated periods, the balance of wages due them. *Held,* the statute is in violation of the state constitution providing that the legislature shall pass no law authorizing imprisonment for debt in civil cases. *State* v. *Prudential Coal Co.,* (Tenn. 1914) 170 S. W. 56.

Though a constitutional inhibition against imprisonment for debt has no application to the ordinary imprisonment to enforce the payment of a fine, *Mosley* v. *Gallatin,* 1 Lea (Tenn.) 494; *Hill* v. *State,* 2 Yerg. (Tenn.) 247; *Kennedy* v. *People,* 122 Ill. 649; yet the legislature cannot, under the guise of a statute creating a criminal offense, imprison one who has merely failed to pay a debt, *Carr* v. *State,* 106 Ala. 35; *Lamar* v. *State,* 120 Ga. 312. In *State* v. *Paint Rock Coal Co.,* 92 Tenn. 81, relied upon in the instant case, a statute was held unconstitutional which provided that it should be a misdemeanor for any person, firm or corporation to refuse to cash or redeem, in lawful currency, any check or scrip within 30 days of issuance, and that, upon conviction, a prescribed fine should be imposed. In both that case and the principal case, the court assumes that on failure to pay the fine imprisonment would follow by operation of law, and that therefore the statute indirectly authorizes imprisonment for debt. Since this result might follow, either by common law or by general statute in Tennessee, in the case of